

Interfaith Scotland
Report and Financial Statements
For the Year Ended
31 March 2021

Scottish Charity Number: SC029486

Interfaith Scotland

Report and Financial Statements
For the Year Ended 31 March 2021

Contents	Pages
Reference and Administrative information	2
Report of the Trustees	3 – 8
Independent Examiner’s Report	9
Statement of Financial Activities	10
Balance Sheet	11
Accounting Policies	12
Notes to the Financial Statements	13 – 16

Interfaith Scotland

Reference and Administrative Information

Charity registration number: SC029486
(Scottish Charity)

Principal office address: Flemington House
110 Flemington Street
Glasgow
G21 4BF

Board of Trustees

Current trustees:

[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] (appointed 14/9/20)
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED] (appointed 14/9/20)
[REDACTED]

Former trustees also serving during the financial year:

[REDACTED] (resigned 14/9/20)
[REDACTED] (resigned 14/9/20)

Independent Examiner: [REDACTED] ACIS FCIE
[REDACTED]
[REDACTED]
[REDACTED]

Interfaith Scotland

Trustees Annual Report For the Year Ended 31 March 2021

The members of the Board of Trustees are pleased to present their report and the financial statements for the year ended 31 March 2021.

Structure, Governance and Management

Interfaith Scotland is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution.

The organisation acts as an umbrella organisation for groups within the major world faiths and diverse religious traditions, twenty-one local interfaith groups and two educational bodies concerned with religious and moral education in a multi-faith context. It operates across Scotland and provides opportunities for dialogue, networking and multi-faith action.

Up to seven members of the Board of Trustees are appointed by the membership and up to five further members are co-opted by the board. At any time, there shall be not more than one appointed trustee within each of the following religious groups of Baha'i, Buddhist, Christian, Hindu, Jewish, Muslim and Sikh.

The trustees create a strategic and policy framework for the organisation, focusing on strategic direction and vision and are ultimately responsible for ensuring that it fulfils its statutory requirements. The Board met regularly over the past financial year and were successful in achieving funding for the year 2020-21 based on a detailed work plan with clear outcomes and budget.

Objectives and Review of Activities

Interfaith Scotland is established to provide a forum for representatives from the major world religions and other groups to dialogue with one another, to advance public knowledge and mutual understanding of the teachings, traditions and practices of the different faith communities in Scotland, to promote civic engagement by religious communities and support religious equality.

Background to the year, ending 31 March 2021 and Support for Communities during the COVID-19 Pandemic

This report covers an unprecedented time in Scotland and indeed globally. The pandemic has forced dramatic changes in the way Interfaith Scotland and others have had to work and the growing climate crisis, with the COP26 Climate Summit coming to Scotland, has meant this year has allowed for growing collaborative interfaith work in response to both.

We have continued with our core work of supporting engagement between the diverse faiths of Scotland, tackling hatred and discrimination around religion and belief and other protected characteristics, undertaking Holocaust and Genocide education and awareness and supporting a growing network of local interfaith groups across Scotland but we have also developed new and innovative projects and ways of working and these are reflected in the report below.

In addition to new programmes of work we have also had to find new ways of working, primarily by moving from face-to-face engagements to online engagement and additionally we have managed several Scottish Government small grant funds to assist faith communities to help others during the pandemic. We have employed one new staff member to work with our online presence and media engagement and have also been able to support staff in diverse ways to adapt to the new online environment, including training around homeworking and mental health and well-being.

A number of online support meetings were held for the following;

- Local Interfaith Groups (7 meetings held in time frame of this report)
- University Chaplains (a one-off support meeting)
- Honorary University Chaplains (a one-off support meeting)
- Communities regular online support meetings were held for members and associate members of Interfaith Scotland

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

- Connected Communities Scottish Government Meetings re re-opening of places of worship and Covid vaccine uptake' (20 meetings were held in the time frame of this report).
- BEMIS resilience meetings (4 meetings attended)
- Faith in Community Scotland: regular input to their faith and community support meetings (10 meetings attended and inputted to in the time frame of this report)
- One-to-one online coaching and counselling: trained staff members of Interfaith Scotland offered free one to one coaching and counselling to individuals from diverse communities who were struggling during the pandemic.

Funding support during the Pandemic: We received two sets of funds from the Scottish Government to support faith communities. The initial COVID relief fund was for £25,000 and the organisation developed the process of funding allocation and was able to fund 69 communities spread over 64 projects with up to £500 available to all eligible groups. This fund allowed communities to support the most vulnerable in the immediate crisis of the Pandemic. The second set of funds received were for Interfaith Scotland to manage was the 're-opening of Places of Worship Fund' and a total of 56 places of worship and one interfaith centre were supported.

Scottish Government Social Renewal Advisory Board: Interfaith Scotland (through the Director) was appointed to the board in June 2020. Regular meetings were held of the board and we were represented at all board meetings and inputted to the final report which was published in January 2021 see <https://www.gov.scot/groups/social-renewal-advisory-board/>

Interfaith Research Project during the Pandemic: Interfaith Scotland partnered with Manchester University on the BRIC-19 Project, a research project examining how British religious communities have adapted to the COVID-19 pandemic and the restrictions it has imposed. The project aims to document, analyse and understand new ways that religious communities are coming together because of the pandemic. See <https://bric19.mmu.ac.uk/>

Scottish Interfaith Week 2020: Early in 2020 it was decided that the theme of 'Connecting' was the most relevant theme for Scottish Interfaith Week 2020 and would allow Interfaith Scotland to support communities and organisations across Scotland to explore this important theme. It was a theme that emerged from the discourse around the pandemic and the need to remain connected throughout the crisis. We successfully moved the full week online and found that this allowed for interaction internationally, nationally and locally with over 70 events being held. The launch event was held in partnership with guest speakers from New Zealand, America and Israel. Interfaith Scotland hosted an additional 5 events throughout the week.

The First Minister of Scotland, Nicola Sturgeon, released a message for Scottish Interfaith Week that is on our YouTube Channel.

Postcards for Solidarity Project: Additional funding was received to undertake a creative art project during Scottish Interfaith Week – The Postcards for Solidarity Project.

Artist ██████ led the interactive project Postcards for Solidarity in the run-up to Scottish Interfaith Week. The project focused on the theme of the festival, Connecting, allowing people to connect, via photography and poetry, on their shared experience of lockdown and the wider implications of the Covid-19 pandemic. The creative results of the art project and exhibition were then displayed on the Scottish Interfaith Week Website www.scottishinterfaithweek.org.

Members, Public & Additional Interfaith Dialogue Events: Successful interactive dialogue events were held throughout the year of this financial report. The average number of attendees at an event was 70 but because we were able to film the zoom events the number of those engaging with an event rose exponentially and the majority of events can be found on our YouTube Channel. Below is a list of the dialogue events held in the time frame of this report:

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

- 22 April 2020: Earth Day, guest speaker [REDACTED] (Australia)
- 19 June 2020: The Great Get Together & Black Lives Matter, guest speaker [REDACTED] a producer and writer of Jamaican heritage who was born and raised in the UK.
- 9 July 2020: Surviving Srebrenica Memorial and guest lecture with survivor [REDACTED]. In addition, a podcast was released by the Interfaith Scotland Training Officer on his experience in visiting Srebrenica, <https://anchor.fm/srebrenicastories/episodes/Very-Rev-Dr-Lorna-Hood-OBE-ee0a9g>
- September 2020: AGM & Annual Interfaith Lecture, delivered by Professor [REDACTED], National Clinical Director to the Scottish Government (this can be found on our YouTube channel)
- 11 Nov, 14 Dec 2020 and 3 February 2021: three 'Interfaith Buddies' events were held to support people in COVID lockdown
- 11 February: Faith Communities Serving Others event including a specially commissioned video (see YouTube channel). National Award winner, Charandeep Singh, was the guest speaker at this event.
- Interfaith Dialogue events for Women: between 31st March 2020 and 31st March 2021 three events were held specifically for women.
- 21 May 2020: 'Women and Leadership Workshop' held with Professor [REDACTED] from Utah, USA. This workshop focussed on developing women's leadership through strengthening identity, purpose and calling.
- 9th November 2020: Interfaith Scotland hosted a women's dialogue during Scottish Interfaith Week on the theme of 'Connecting Women of Different Faiths, Beliefs and Cultures'. The event was hosted in partnership with Bridging the Gap, a Glasgow-based charity that supports refugees and asylum seekers and brings young people together to counter sectarianism.
- 10th March 2021: to mark International Women's Day and Interfaith Scotland's Year of Climate Action, Interfaith Scotland hosted an event, 'Women's Voices in Climate Action'. The keynote speakers were [REDACTED], Climate Change Communicator; [REDACTED], Campaigns and Advocacy Coordinator at Christian Aid; and [REDACTED], Chair of the UK Religions for Peace Women of Faith Network. Topics included the disproportionate effects of climate change on women and the inspiring actions of women around the world to counteract climate change.
- World Interfaith Harmony Week (Feb/March 2020): Interfaith Scotland held two events for World Interfaith Harmony Week 2020 and both events were submitted to the World Interfaith Harmony week competition.
- Scottish Religious Leaders Forum May 2020: The May meeting of the Scottish Religious Leaders' Forum was also attended by the Cabinet Secretary [REDACTED] and the main focus of the meeting was around the support Religious Leaders and Scottish Government were continuing to give to communities during the global pandemic.

Interfaith Scotland also worked closely with the Religious Leaders' Forum to get messages out widely to stakeholders about supporting good mental health during COVID and also encouraging vaccine uptake in the fight against the pandemic. In addition, they have worked closely with the Forum on Climate Crisis awareness (see below).

International & National Interfaith Engagement: In the year staff and board members of Interfaith Scotland have been regular speakers at events of International Interfaith Organisations, National Interfaith Organisations and also national, regional and local faith community events. For example, the Director was the keynote presenter at The AGM of the Religious Diversity Centre in New Zealand (via zoom) and additionally has sat as a member of the Board of Trustees of the UK Interfaith Network.

Interfaith Year of Climate Action 2020-2021: Interfaith Scotland has made 2020-2021 the Interfaith Scotland Year of Climate Action in the build up to COP26 coming to Glasgow. Interfaith Scotland has had the privilege of serving as part of the Interfaith Liaison Committee to the UNFCCC and assisted in

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

organising three international webinars to encourage faith communities and others internationally, nationally and locally to engage with the issues at the heart of the climate crisis (see below);

- 27 October 2020: International Webinar on ‘The World We Want’
- 3 November 2020: International Webinar on ‘Ramping up the Ambition for COP26’
- 10 November 2020: International Webinar on ‘Hope for the future’

Each webinar featured international guest speakers who were representatives of faith communities as well as experts in the field of the climate and the environment.

Scottish Religious Leaders Forum on Climate Action: in October 2020 Nigel Topping the UK High Level Climate Action Champion addressed the Scottish Religious Leaders Forum. His address can be found on the Interfaith Scotland you tube channel.

The religious leaders were able to agree to writing a Statement of Commitment for COP26 and worked on this between October and December 2020. The Statement of Commitment was then published and shared widely and is available on the Interfaith Scotland YouTube Channel as well as the Interfaith Scotland website.

February 2021 Facebook Live events launched: The Climate Crisis: Beyond series was launched with the first in the series ‘The Climate Crisis: Beyond Politics’ being held in February 2021 and the second ‘The Climate Crisis: Beyond Religion’ being held in March 2021 (the full series can be found on our Facebook page).

Glasgow Interfaith Working Group for COP26: Interfaith Scotland has chaired the interfaith working group for COP26 which consists of represents faith communities from across Glasgow and beyond. This platform has been created to allow faith communities to share their planned engagements around COP26 and to collaborate on various projects where appropriate. Interfaith Glasgow acts as Secretariat to the group.

Holocaust Memorial Day 27 January 2021 (Scotland): For the first time in the history of HMD, Interfaith Scotland organised a fully virtual ceremony aimed at Scottish secondary school pupils. This was accompanied by educational resources which were distributed to every secondary school in Scotland by Education Scotland.

The ceremony premiered on YouTube and Vimeo on January 27th and within 10 days over 3000 people across the world had watched the ceremony. We were delighted to have the ceremony highlighted on BBC News, Reporting Scotland, STV News, BBC Radio Scotland, The Guardian, The Jewish Telegraph, The Herald, Glasgow Evening Times and USA Today.

It can be found on our website: www.interfaithscotland.org/holocaust-memorial-day-2021.

School Engagement: Every Secondary School in Scotland, including all the private schools, received a personal e-card invitation to view the ceremony and to access the additional resources.

The on-line ceremony included young people from Scotland as presenters and performers and this will have added to a sense of Scottish School engagement. We also had access to Scotland wide private Teacher Facebook groups and posted regularly on these (History, Modern Studies and RMPS) so teachers were able to plan lesson plans in advance.

Surviving Srebrenica: funds were received from the Church of Jesus Christ of Latter-Day Saints to assist with the editing of the 2nd edition of Surviving Srebrenica and the second edition is making good progress.

Support for Local Interfaith Groups: On 21 October 2020, Interfaith Scotland hosted the Annual Networking Seminar for local interfaith groups on 21 October. This provided an opportunity for local interfaith groups to share their experiences over the pandemic and also look to the future, including Scottish Interfaith Week and beyond, through a mixture of presentations and group dialogue.

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

Throughout the pandemic the Director and National Development Officer have attended the online meetings of local interfaith groups to offer support and encouragement.

Interfaith Youth & School Engagement: On 26 April 2020, a support meeting for young people was held to understand how young people are coping during the pandemic and lockdown and to offer support and engagement.

Online Presentations for Schools: As staff at Interfaith Scotland were unable to undertake their regular schools programme, they produced a series of videos that could be used in the classroom. Teaching resources for primary and secondary schools were created looking at: what is interfaith dialogue, the work of Interfaith Scotland and Scottish Interfaith Week.

An online series entitled 'Ask Me Anything' was also created. Pupils from across Scotland were encouraged to write to Interfaith Scotland with questions for volunteers from eight faiths. The volunteers were interviewed on a series of 'Ask Me Anything' shows. Volunteers came from the following faiths: Jewish, Sikh, Buddhist, Hindu, Baha'i, Muslim, Christian (Catholic and Protestant) and the Church of Jesus Christ of Latter-day Saints. Five shows were produced which are available to view on the Scottish Interfaith Week YouTube Channel.

Youth Event: Interfaith Scotland collaborated with TruThink from St Andrews University to host an event during Scottish Interfaith Week 2020.

Scottish Youth Parliament Collaboration: On 8 October Interfaith Scotland hosted a focus group for young people under 25 to discuss the Scottish Youth Parliament's #FromScotlandsYoungPeople manifesto which was successfully inputted into.

Equalities, Human Rights and Training events: Between May 2020 and March 2021 thirteen training sessions were delivered and in addition an online Equality and Diversity Training Video was prepared and delivered to Experiential play.

Equality Organisations Supported: Between April 2020 and March 2021 diverse Equality and Human Rights organisations were supported/engaged with in various ways including;

- Tackling Prejudice & Building Connected Communities Action Group (TPBCCAG), Scot Govt, Police Scotland and BEMIS (regular meetings)
- OPSAF (Older People's Strategic Action Group)
- Equality and Diversity in Youth Work Network
- National Transport Strategy Engagement meeting
- Engagement with the Justice Secretary and (TPBCCAG) on the hate crime bill
- Inter-organisational discussion of hate crime with 3rd sector partners
- Digital Inclusion and Health Literacy engagement with NHS Education for Scotland
- Ethnic Minority National Resilience Network (EMNRN) Collaboration Subgroup through BEMIS
- Equality Advisory Support Service (EASS) Scotland sub-group
- Scottish Courts and Tribunal Services (SCTS) Equality Advisory Group Meetings

Scottish Law Commission Consultation: Interfaith Scotland organised a consultation with faith communities, on behalf of The Scottish Law Commission to discuss the rights of cohabiting couples when their relationships break down. The Scottish Law Commission was keen to collect the views of the faith communities on whether they thought that there should be a reform in the law to better protect the rights of cohabiting couples. These views then fed into their recommendations to the Scottish Government on reform of the law.

Cross Party Group on Freedom of Religion and Belief: Interfaith Scotland has acted as Secretariat to this Cross-Party Group and the following meetings were held in the time frame of this report:

Interfaith Scotland

Trustees Annual Report (continued)

Objectives and Review of Activities (continued)

- June 2020: Hate Crime Bill Awareness raising session; with [REDACTED] from BEMIS and [REDACTED] from the ODIHR (Office of Democratic Institutions and Human Rights) Europe
- October 2020: Exploring the situation for religious minorities in India, with presentations from Open Doors (Alan Meldrum) and [REDACTED] (Kirndeeep Kaur)
- 22 February 2021: persecutions on the situation of the Uyghur ([REDACTED]) and Rohingya Muslims ([REDACTED])

Scottish Faiths Action for Refugees: The Director continues to sit on the Board for the Scottish Faiths Action for Refugees and to contribute to meetings and projects as appropriate.

Staff, Board and Volunteer Updates: We have been delighted to welcome to the staff team [REDACTED] as our new Media and Communications Officer (August 2020) and in addition to welcome [REDACTED] as our Climate Volunteer and [REDACTED] as our Holocaust Memorial Day Volunteer. These are welcome additions to our staff and volunteer team, and we are grateful for the work undertaken on behalf of Interfaith Scotland.

A staff and board online ‘away day’ was held and in addition Interfaith Scotland is working on constitutional change and have held regular meetings

Media and Public Relations: Three full coloured newsletters have been published and can be found online at www.interfaithscotland.org, and during the time frame of this report 10 e-newsletters have also been written, published and distributed widely.

Our YouTube channel has increased its subscribers and we have successfully uploaded and shared all our interfaith events held during the pandemic. We have had thousands of views of our online events.

We have successfully held Facebook Live events during the pandemic with increasing views for the online events and our Twitter and Instagram accounts continue to be active.

Financial Review

Income and expenditure is detailed in the Statement of Financial Activities on page 10.

Total income for the year was £232,277 and expenditure £226,747 resulting in a surplus of £5,530.

Total funds at 31 March 2021 have therefore increased from £69,366 to £74,896, comprising of unrestricted funds.

The unrestricted fund, less the value of fixed assets, represents the free reserves of the charity and is called the General Fund in note 10. This is equivalent to around six months’ annual unrestricted expenditure at current levels. Whilst this is considered to be adequate to provide for periods of unexpected expenditure or for shortfalls in funding, it is the Trustees’ policy to strive to have a reserves level equivalent to one year’s running costs.

Approved by the Trustees on 14 September 2021 and signed on their behalf:

[REDACTED]

[REDACTED]

**Independent Examiner’s Report
To the Trustees of Interfaith Scotland**

I report on the accounts of the charity for the year ended 31 March 2021.

Respective responsibilities of directors and examiner

The charity’s Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

Basis of independent examiner’s statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner’s statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

[Redacted signature block]

[Redacted]
[Redacted] ACIS FCIE
[Redacted]
[Redacted]
[Redacted]

14/9/2021

Interfaith Scotland

Statement of Financial Activities

For the Year Ended 31 March 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income from:					
Donations and legacies:					
Membership & donations		2,290	-	2,290	6,476
Grant income	1	140,000	79,916	219,916	163,662
Charitable activities:					
Sale of goods and services		10,071	-	10,071	10,702
Total		<u>152,361</u>	<u>79,916</u>	<u>232,277</u>	<u>180,840</u>
Expenditure on:					
Charitable activities	2	145,213	81,534	226,747	199,667
Total		<u>145,213</u>	<u>81,534</u>	<u>226,747</u>	<u>199,667</u>
Net income / (expenditure) for year		7,148	(1,618)	5,530	(18,827)
Transfers		<u>1,109</u>	<u>(1,109)</u>	-	-
Net movement in funds		8,257	(2,727)	5,530	(18,827)
Funds brought forward		<u>66,639</u>	<u>2,727</u>	<u>69,366</u>	<u>88,193</u>
Funds carried forward	10	<u>74,896</u>	<u>-</u>	<u>74,896</u>	<u>69,366</u>

The notes on pages 12 to 16 form part of these financial statements.

Interfaith Scotland

Balance Sheet at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible assets	6	831	299
Current Assets			
Debtors	7	5,094	15,064
Cash at bank and in hand		<u>73,026</u>	<u>63,901</u>
		<u>78,120</u>	<u>78,965</u>
Creditors:			
Amounts due within one year	8	<u>4,055</u>	<u>9,898</u>
Net Current Assets		<u>74,065</u>	<u>69,067</u>
Net Assets		<u><u>74,896</u></u>	<u><u>69,366</u></u>
Funds			
Restricted funds	10	-	2,727
Unrestricted funds	10	<u>74,896</u>	<u>66,639</u>
Total Funds	11	<u><u>74,896</u></u>	<u><u>69,366</u></u>

The notes on pages 12 to 16 form part of these financial statements.

The accounts on pages 10 to 16 were approved by the Board of Trustees on 14 September 2021 and are signed on its behalf by:

██████████

██████████

Interfaith Scotland

Notes to the Accounts

Accounting policies

Basis of accounting

The financial statements have been prepared under the historic cost convention and in accordance with 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)' - (referred to as 'the Charities SORP'), the 'Financial Reporting Standard applicable in the UK and Republic of Ireland' (FRS 102) and UK Generally Accepted Practice as it applies from 1 January 2015. The charity constitutes a public benefit entity as defined by FRS 102.

The charity has applied the alternative structure for smaller charities allowed by paragraph 4.22 of the Charities SORP and has not reported on an activity basis. Similarly, as a smaller charity, a cash flow statement has not been prepared.

Going concern

The financial statements have been prepared on a going concern basis. The directors have assessed the charitable company's ability to continue as a going concern and have reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Income

Grants and donations are recognised in full in the Statement of Financial Activities in the period in which they are receivable, provided any conditions for use of the grant or donation have been fulfilled. Where a grant or donation is received for a specific purpose, it is included within restricted income and any unexpended portion carried forward as a restricted fund.

Accounting estimates

The directors do not consider there are any areas of the financial statements where significant judgements are being carried out.

Expenditure

All expenditure is accounted for on an accruals basis.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated by the straight line method to write off the cost of fixed assets over their estimated useful lives at the following rate:

Office equipment: 20% straight line basis

Debtors

Debtors are recognised at the settlement amount due.

Creditors and provisions

Creditors and provisions are recognised, at settlement amount, where the charity has a present obligation resulting from a past event, which is likely to result in the transfer of funds to a third party, and the amount due can be measured or estimated reliably.

Fund Accounting

Unrestricted funds arise from donations without a specified purpose and other income generated and are available to be used for any of the objects of the charity at the discretion of the trustees.

Restricted funds are to be used for specific purposes as laid down by the donor or funder. Expenditure which meets these criteria is charged to the fund, together with a fair allocation of management and support costs.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged to the income and expenditure account as they become payable in accordance with the rules of the scheme.

Interfaith Scotland

Notes to the Accounts (continued)

1. Income	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and legacies				
Grants:				
Core funding				
- Scottish Government	140,000	-	140,000	140,000
National Holocaust Memorial Day				
- Holocaust Memorial Day Trust	-	5,000	5,000	5,000
- The Church of Latter Day Saints	-	1,000	1,000	-
- Scottish Government	-	5,000	5,000	10,000
- Glasgow City Council	-	-	-	1,500
- German Consulate General	-	-	-	800
- Remembering Srebrenica	-	-	-	300
Pandemic crisis support				
- Scottish Government	-	57,416	57,416	-
Interfaith events				
- Scottish Government	-	11,000	11,000	-
Climate action event				
- Keep Scotland Beautiful	-	500	500	-
2019-20 projects				
- YouthLink Scotland	-	-	-	400
- Interfaith Youth Trust	-	-	-	800
- Erasmus	-	-	-	4,862
Total	<u>140,000</u>	<u>79,916</u>	<u>219,916</u>	<u>163,662</u>
2. Expenditure	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Charitable activities				
Staff costs (note 3)	107,967	8,042	116,009	114,247
National Holocaust Memorial events	-	6,600	6,600	12,752
Other conferences and events	1,286	200	1,486	15,113
Training & development	313	-	313	667
Travel	1,976	-	1,976	5,264
Printing, publicity & website	1,667	440	2,107	5,172
Rent	18,527	-	18,527	19,254
Insurance	825	-	825	609
Office expenses & postage	4,941	357	5,298	4,402
Financial admin support	1,530	-	1,530	2,986
Consultancy	4,287	14,595	18,882	8,000
Accountancy	1,200	-	1,200	1,200
Donations and grants made	-	51,300	51,300	-
Depreciation	577	-	577	1,925
2019-20 projects (training, women's & youth)	-	-	-	7,978
Other expenditure	117	-	117	98
Total	<u>145,213</u>	<u>81,534</u>	<u>226,747</u>	<u>199,667</u>

Interfaith Scotland

Notes to the Accounts (continued)

3. Staff costs	2021	2020
	£	£
Wages & salaries	105,122	105,403
Social security costs	5,807	5,082
Pensions	<u>5,080</u>	<u>3,762</u>
Total staff costs	<u>116,009</u>	<u>114,247</u>

The average number of employees in the year was 5 (2020 - 5).

There were no employees with emoluments above £60,000.

The total amount of employee benefits paid to key management personnel was £47,250 (2020: £48,194)

Volunteers assisted staff with planning and organising online events and resource development.

4. Independent Examiner	2021	2020
	£	£
Remuneration of independent examiner	300	300
Accountancy and other services	1,092	1,295

5. Grants made

Interfaith Scotland assisted interfaith groups and faith communities during lockdown to help them keep in touch with one another, to support local initiatives to help others in their community and towards the costs of safe opening of places of worship. As part of this assistance the charity gave small grants totalling £50,300 to 112 groups and institutions.

A donation of £1,000 was also made to an individual towards the costs of editing a book on the Holocaust.

6. Tangible Fixed Assets	Office equipment
Cost:	£
At 1 April 2020	33,413
Additions	<u>1,109</u>
At 31 March 2021	34,522
Depreciation:	
At 1 April 2020	33,114
Charge for year	<u>577</u>
At 31 March 2021	33,691
Net Book Value:	
At 31 March 2021	<u>831</u>
At 31 March 2020	<u>299</u>

Interfaith Scotland

Notes to the Accounts (continued)

7. Debtors	2021	2020
	£	£
Prepayments & accrued income	<u>5,094</u>	<u>15,064</u>

8. Creditors	2021	2020
Amounts falling due within one year:	£	£
Trade creditors	26	63
Accruals	<u>4,029</u>	<u>9,835</u>
	<u>4,055</u>	<u>9,898</u>

9. Trustee and connected party remuneration and expenses

No remuneration was paid to members of the Board of Trustees during either year, nor were any expenses paid in the year (2020: £932, 8 Trustees).

10. Movement on Funds

	Note	At 1/4/20 £	Income £	Expenditure £	Transfers £	At 31/3/21 £
Restricted funds:						
Holocaust Memorial Day	(a)	-	11,000	(11,000)	-	-
Youth Engagement	(b)	260	-	(260)	-	-
Keep Britain Beautiful	(c)	-	500	(500)	-	-
Immediate Priorities Fund	(d)	-	57,416	(56,307)	(1,109)	-
Interfaith Youth Trust	(e)	467	-	(467)	-	-
SIFW & WIHW	(f)	-	11,000	(11,000)	-	-
Interfaith youth development	(g)	<u>2,000</u>	-	<u>(2,000)</u>	-	-
Total restricted funds		<u>2,727</u>	<u>79,916</u>	<u>(81,534)</u>	<u>(1,109)</u>	-
Unrestricted funds:						
General fund		66,340	152,361	(144,636)	-	74,065
Fixed asset fund	(h)	<u>299</u>	-	<u>(577)</u>	<u>1,109</u>	<u>831</u>
Total unrestricted funds		<u>66,639</u>	<u>152,361</u>	<u>(145,213)</u>	<u>1,109</u>	<u>74,896</u>
Total funds		<u>69,366</u>	<u>232,277</u>	<u>(226,747)</u>	-	<u>74,896</u>

Notes on Funds

- Funds provided to host a National Holocaust Memorial Day for Scotland and towards the cost of producing a book on the Holocaust.
- Funding from the Scottish Government to take part in the Year of Young People.
- Funds from the Climate Challenge Fund for the Climate Action Event.
- Funding from the Scottish Government to be used to support faith communities during the pandemic. The transfer represents the purchase of equipment moved to the fixed assets fund.
- Funding to engage young people in Interfaith activities, particularly during Scottish Interfaith Week.

Interfaith Scotland

Notes to the Accounts (continued)

10. Movement on Funds (continued)

Notes to funds (continued)

- (f) Scottish Government funding to support additional projects during the Scottish Interfaith Week and the World Interfaith Harmony Week.
- (g) A donation from the Church of Latter Day Saints to support work on interfaith youth development.
- (h) The fixed asset fund corresponds to the net book value of tangible fixed assets. Depreciation is charged to the fund and the cost of fixed assets purchased is transferred into the fund.

11. Analysis of Net Assets Between Funds

	Restricted Funds £	Unrestricted Fund £	Total Funds £
Tangible fixed assets	-	831	831
Current assets	400	77,720	78,120
Current liabilities	<u>(400)</u>	<u>(3,655)</u>	<u>(4,055)</u>
Net assets at 31 March 2021	<u>-</u>	<u>74,896</u>	<u>74,896</u>

12. Statement of Financial Activities - Comparative figures by class for the year ended 31 March 2020

	Unrestricted Funds £	Restricted Funds £	Total 2020 £
Income from:			
Donations and legacies:			
Membership & donations	4,476	2,000	6,476
Grant income	140,000	23,662	163,662
Charitable activities:			
Sale of goods and services	10,702	-	10,702
Total	<u>155,178</u>	<u>25,662</u>	<u>180,840</u>
Expenditure on:			
Charitable activities	171,061	28,606	199,667
Total	<u>171,061</u>	<u>28,606</u>	<u>199,667</u>
Net income / (expenditure) for year	(15,883)	(2,944)	(18,827)
Transfers	<u>(29)</u>	<u>29</u>	<u>-</u>
Net movement in funds	(15,912)	(2,915)	(18,827)
Funds brought forward	<u>82,551</u>	<u>5,642</u>	<u>88,193</u>
Funds carried forward	<u>66,639</u>	<u>2,727</u>	<u>69,366</u>